

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011**

**SESSION LAW 2011-86  
HOUSE BILL 537**

**AN ACT TO ESTABLISH THE BOUNDARY BETWEEN THE BROADWAY AND  
MORAVIAN FALLS FIRE TAX DISTRICTS IN WILKES COUNTY.**

The General Assembly of North Carolina enacts:

**SECTION 1.** Broadway. – The newly agreed boundary line for the Broadway Fire Tax District in the area from Jessie Reins Road and Brushy Mountain Road to Fox Run Subdivision and Country Club Road Extension shall be as follows:

BEGINNING at the dead end of S. R. 2463 (Sleepy Avenue West), including property on S. R. 1001 (Brushy Mountain Road) between this and the preceding point; thence in a southeasterly direction to a point on S. R. 1001 (Brushy Mountain Road) 0.1 miles south of its intersection with S. R. 2515 (Jessie Reins Road), including the following parcels on either side of said line which were formerly in the Moravian Falls Fire Tax District as described in the records of the Wilkes County Tax Mapping Office: Parcel I.D. Nos. 2200328, 2200332, 2200553, 2200568, 2200665, 2200671, 2200673, 2200722, 2200778, 2200941, 2201407, 2201463, 2201550, 2201551, 2201622, 2201623, 2201737, 2201805, 2201807, 2202370, 2202425, 2202426, 2202430, 2202432, 2202706, 2202839, 2202897, 2202935, 2203079, 2203233, 2203788, 2204661, 2204883, 2205049, 2205052, 2205053, 2205205, 2205783, 2205784, 2206101, 2206180, 2206181, 2206601, 2206618, 2206758, 2207121, 2207151, 2207152, and 2207254; thence in a southeasterly direction to a point on S. R. 2462 (Country Club Road Extension) 0.6 miles northeast of its intersection with S. R. 1001 (Brushy Mountain Road), excluding all property on the approved plat for Fox Run Subdivision as recorded at Map Book 7, Page 58, Wilkes County Register of Deeds Office, and further excluding the following parcels on either side of said line as described in the records of the Wilkes County Tax Mapping Office: Parcel I.D. Nos. 2203599, 2206845, 2205441, 2206443, and 2205612; thence in a southeasterly direction to a point on S. R. 2473 (Quarry Road) 0.2 miles southwest of its intersection with NC Highway 115, including the following parcels on either side of said line which were formerly in the Moravian Falls Fire Tax District as described on the records of the Wilkes County Tax Mapping Office: Parcel I.D. Nos. 2204828 and 2207214. The following description for said boundary shall not be affected or altered in any way by the subsequent division of any of the parcels or property described therein nor by a change in or reassignment of any of said Parcel I.D. Nos. on the records of the Wilkes County Tax Mapping Office.

**SECTION 2.** Moravian Falls. – The newly agreed boundary line for the Moravian Falls Fire Tax District in the area from Jessie Reins Road and Brushy Mountain Road to Fox Run Subdivision and Country Club Road Extension shall be as follows:

BEGINNING at a point on S. R. 1001 (Brushy Mountain Road) 0.4 miles northeast of its intersection with S. R. 2472 (Dixie Rock Road); thence in a northerly direction to a point on S. R. 2462 (Country Club Road Extension) 0.6 miles northeast of its intersection with S. R. 1001 (Brushy Mountain Road), excluding the following parcels on either side of said line which were formerly in the Moravian Falls Fire Tax District as described on the records of the Wilkes County Tax Mapping Office: Parcel I.D. Nos. 2204828 and 2207214; thence in a northwesterly direction to a point on S. R. 1001 (Brushy Mountain Road) 0.1 miles south of its



intersection with S. R. 2515 (Jessie Reins Road), including all property on the approved plat for Fox Run Subdivision as recorded at Map Book 7, Page 58, Wilkes County Register of Deeds Office, and further including the following parcels on either side of said line as described in the records of the Wilkes County Tax Mapping Office: Parcel I.D. Nos. 2203599, 2206845, 2205441, 2206443, and 2205612; thence in a westerly direction to a point on NC Highways 16 and 18 at the Wilkesboro city limits, excluding the following parcels on either side of said line which were formerly in the Moravian Falls Fire Tax Districts as described in the records of the Wilkes County Tax Mapping Office: Parcel I.D. Nos. 2200328, 2200332, 2200553, 2200568, 2200665, 2200671, 2200673, 2200722, 2200778, 2200941, 2201407, 2201463, 2201550, 2201551, 2201622, 2201623, 2201737, 2201805, 2201807, 2202370, 2202425, 2202426, 2202430, 2202432, 2202706, 2202839, 2202897, 2202935, 2203079, 2203233, 2203788, 2204661, 2204883, 2205049, 2205052, 2205053, 2205205, 2205783, 2205784, 2206101, 2206180, 2206181, 2206601, 2206618, 2206758, 2207121, 2207151, 2207152, and 2207254; and further excluding the following parcels not within any fire tax district, as described in the records of the Wilkes County Tax Mapping Office: Parcel I.D. Nos. 2204131, 2204132, and 2202434. The foregoing description for said boundary shall not be affected or altered in any way by the subsequent division of any of the parcels or property described therein nor by a change in or reassignment of any of said Parcel I.D. Nos. on the records of the Wilkes County Tax Mapping Office.

**SECTION 3.** Subject to the new boundary line as provided in this act, the 1975 extension of the Broadway Fire Tax District and the 2002 extension of the Moravian Falls Fire Tax District are valid and lawful. All prior collections of fire tax revenues by Wilkes County in the areas subject to the extensions are valid and lawful, without regard to which fire tax district (and corresponding fire tax rate) those revenues were collected from, and without regard to which volunteer fire department those revenues were allocated to.

**SECTION 4.** No provision of this act shall be construed to prohibit a subsequent change in the Broadway Fire Tax District or the Moravian Falls Fire Tax District, including any portion of the boundary established hereunder, pursuant to Chapter 69 of the North Carolina General Statutes or other applicable law.

**SECTION 5.** This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 23<sup>rd</sup> day of May, 2011.

s/ Walter H. Dalton  
President of the Senate

s/ Dale R. Folwell  
Speaker Pro Tempore of the House of Representatives